

TOWN OF CYRIL

June 30, 2014

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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Cyril
Cyril, Oklahoma

Trustees of the Cyril Municipal Authority
Cyril, Oklahoma

Trustees of the Cyril Emergency Medical Ambulance Services Authority
Cyril, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

Caddo County Clerk
Anadarko, Oklahoma

Oklahoma Department of Commerce
Oklahoma City, Oklahoma

Association of South Central Oklahoma Governments
Duncan, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balances-Modified Cash Basis of the Town of Cyril and Public Trusts, Cyril, Oklahoma as of June 30, 2014 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Street & Alley Fund-Modified Cash Basis, Budgetary Comparison Schedule of Cemetery Care Fund-Modified Cash Basis, Budgetary Comparison Schedule of Fire Special Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Cyril Municipal Authority and Cyril Emergency Medical Ambulance Services Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2014. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and the requirements of Oklahoma Statutes and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, we have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town, Municipal Authority and Emergency Medical Ambulance Services Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2014. Management of the Town of Cyril is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Findings

As to the **Town of Cyril** as of and for the fiscal year ended June 30, 2014:

1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds (any fund whose revenues, expenditures or ending fund balance exceeds 10% of the Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Condition: Expenditures exceeded total appropriations in one fund for the year ended June 30, 2014 by the following:

✚ In the General Fund, the maintenance and operations budget was overspent by \$72,228. The total budget was overspent \$7,526.

Cause: The Town failed to notice these funds were overspent and submit a budget supplement to correct the error.

Criteria: The Town is not allowed to spend more than its appropriations. Amendments to their appropriations should be approved when the Town knows it will be close or over its current budget amounts. The board may approve transfers between categories in each fund and supplements may be filed with the county for new revenue which will cause expenditures to exceed current appropriations.

Recommendation: The Town should closely monitor each budget on a monthly basis and not approve any expenditure exceeding appropriation until additional amendments have been made and approved. The categories of each budgeted fund should be tracked in order to determine the remaining budget balance. Council can approve transfers between budgeted categories for each fund. Budget supplements must be approved by the County Excise Board.

Management's Corrective Action Plan: The Town has cut back on spending and have added more financial information to the board meetings for their board to better monitor their financial position.

3. **Procedures Performed:** We agreed the Town's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

4. **Procedures Performed:** We compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No exceptions were found as a result of applying the procedure.

5. **Procedures Performed:** We compared use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Condition: The Town had a shortage from prior years of required transfers in the amount of \$680. This deficit has still not been corrected.

Cause: The Town did make the required transfers for the current year, but failed to correct the prior year shortage.

Criteria: The Town is required to deposit 12.5% of all lost sales and internments into the Cemetery Care Fund. These funds may only be used for the purchase of capital improvements and land for the Cemetery.

Recommendation: The Town must correct the prior year shortage by transferring \$680 to Cemetery Care Fund from General Fund. The Town must also ensure that it reviews the total sales each year and makes the required transfers.

Management's Corrective Action Plan: A transfer to correct this comment was made on June 30, 2015. The Town has also started transferring the internments and lot sales as they happen to avoid any future shortages.

6. **Procedures Performed:** We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

7. **Procedures Performed:** We compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

As to the **Cyril Municipal Authority and Emergency Medical Ambulance Services Authority**, as of and for the fiscal year ended June 30, 2014:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures/expenses and changes in fund balances/net assets for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

Condition: The EMSA Fund had a negative fund balance of \$12,476 at the end of the year. This is the second year they have had a negative fund balance at year end.

Cause: The Town operates a pooled cash account and used money from other funds to cover the EMSA expenditures.

Criteria: The Town is not allowed to spend more than it has in each fund nor is it allowed to use revenue from other funds to cover expenditures incurred.

Recommendation: The Town should closely monitor the expenditures of its funds and ensure that it is not spending more than each fund has. The board can approve transfers of revenue between funds if needed to cover expenditures. Separating each fund into its own bank account will also ensure the Town is aware of its spending for each fund and will now allow for the use of one funds money to be used on another funds expenses.

Management's Corrective Action Plan: The Emergency Medical Ambulance Services Authority was shut down on 10-8-15 because of continued losses and all deficits will be covered by the Cyril Municipal Authority.

2. **Procedures Performed:** We agreed the Authority's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

3. **Procedures Performed:** We compared the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No exceptions were found as a result of applying the procedure.

4. **Procedures Performed:** We compared the Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

- 5. Procedures Performed:** We compared the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

- 6. Procedures Performed:** We compared the Authority's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

As to the **Town of Cyril and Public Trusts Grant Programs**, as of and for the fiscal year ended June 30, 2014:

- 1. Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Condition 1: In the prior two years there was a comment on the AUP report that noted a 2010 Community Foundations Grant that appears to still be active. There is a balance of \$5,375 remaining to be spent. No attempt appears to have been made by the Town to contact the grant agency to determine if this grant is still open.

Cause: The Town has had employee changes and current employees do not appear to be able to locate the grant information.

Criteria: The Town Clerk is responsible for verifying that the requirements of all grants received by the Town have been met. The Town is responsible for maintaining copies of all grant agreements, requests for reimbursement, purchase orders and any other information necessary for the completion of the grant.

Recommendation: The Town needs to locate their information regarding this grant and contact the grant agency to see what needs to be done to close this grant.

Management's Corrective Action Plan: The Town is still trying to locate the documentation for this grant. The Town has also changed procedures to have both a paper and digital version of all grant information to prevent any future misplacement of grant information.

Condition 2: The CMA Fund received \$12,380 that it classified as state disaster relief grant 2013. However there is no documentation for this grant except a spreadsheet listing \$8,295 in expenses assigned to the grant.

Cause: The Town has had employee changes and current employees do not appear to be able to locate the grant information.

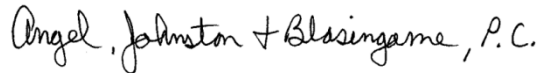
Criteria: The Town Clerk is responsible for verifying that the requirements of all grants received by the Town have been met. The Town is responsible for maintaining copies of all grant agreements, requests for reimbursement, purchase orders and any other information necessary for the completion of the grant.

Recommendation: The Town needs to locate their information regarding this grant and contact the grant agency to see what needs to be done to close this grant.

Management's Corrective Action Plan: The Town is still trying to locate the documentation for this grant. The Town has also changed procedures to have both a paper and digital version of all grant information to prevent any future misplacement of grant information.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.



Angel, Johnston and Blasingame, P.C.
February 24, 2016

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

SUMMARY OF CHANGES IN FUND BALANCES-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2014
(Unaudited)

		<u>Beginning of Year Fund Balances</u>	<u>Current Year Receipts</u>	<u>Current Year Disbursements</u>	<u>End of Year Fund Balances</u>
TOWN:					
General Fund	\$	26,274	\$ 259,745	\$ 275,175	\$ 10,844
Street & Alley Fund		19,454	10,055	5,418	24,090
Cemetery Care Fund		42,586	1,463	-	44,049
Fire Special Fund		27,514	11,083	1,629	36,968
City Subtotal	\$	<u>115,828</u>	<u>\$ 282,346</u>	<u>\$ 282,222</u>	<u>\$ 115,951</u>
 MUNICIPAL AUTHORITY:					
CMA Fund		553,994	528,041	482,421	599,614
Meter Fund		-	400	-	400
CDBG Grant Fund		2	-	-	2
CMA Subtotal	\$	<u>553,996</u>	<u>\$ 528,441</u>	<u>\$ 482,421</u>	<u>\$ 600,015</u>
 EMERGENCY MEDICAL AMBULANCE SERVICES AUTHORITY:					
EMSA Fund	**	2,183	187,785	202,445	(12,476)
EMSA Subtotal	\$	<u>2,183</u>	<u>\$ 187,785</u>	<u>\$ 202,445</u>	<u>\$ (12,476)</u>
 Overall Totals	\$	<u>672,007</u>	<u>\$ 998,571</u>	<u>\$ 967,088</u>	<u>\$ 703,490</u>

** Beginning Fund Balance was adjusted based on corrections to the financial statements.

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Beginning Budgetary Fund Balance:	\$ 26,274	\$ 26,274	\$ 26,274	\$ -
Charges for Services:				
Permit fees	841	841	60	(781)
Grave Opennings	5,153	5,153	5,053	(99)
Lot Sales	2,003	2,003	4,025	2,023
Total Charges for Services	\$ 7,996	\$ 7,996	\$ 9,138	\$ 1,143
Intergovernmental-Local:				
Franchise Tax	16,201	16,201	20,046	3,845
Police Fines	14,112	14,112	22,921	(8,809)
Total Intergovernmental-Local	\$ 30,313	\$ 30,313	\$ 42,967	\$ (4,964)
Intergovernmental-State:				
Sales Tax	\$ 137,510	137,510	151,813	\$ 14,303
Use Tax	8,413	8,413	9,723	1,310
Alcohol Beverage Tax	1,739	1,739	1,803	64
Tobacco Tax	40,502	40,502	22,403	(18,099)
State Grant	4,000	4,000	4,474	474
Total Intergovernmental-State	\$ 192,164	\$ 192,164	\$ 190,216	\$ (1,948)
Intergovernmental - Federal:				
Federal grants	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue:				
Interest	\$ 649	649	473	\$ (175)
Rental	10,253	10,253	9,708	(545)
Donations	-	-	2,171	2,171
Reimbursements	-	-	3,194	3,194
Miscellaneous	-	-	1,877	1,877
Total Miscellaneous Revenue	\$ 10,902	\$ 10,902	\$ 17,423	\$ (6,522)
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts available for appropriation	\$ 267,649	\$ 267,649	\$ 286,019	\$ 18,370
Charges to Appropriations:				
Personal Services	\$ 203,000	203,000	142,703	\$ 60,297
Maintenance & Operations	60,000	60,000	132,228	(72,228)
Capital Outlay	4,649	4,649	244	4,405
Debt Service	-	-	-	-
Total Other	\$ 267,649	\$ 267,649	\$ 275,175	\$ (7,526)
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	\$ 267,649	\$ 267,649	\$ 275,175	\$ (7,526)
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 10,844	\$ 10,844

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
STREET & ALLEY FUND
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Beginning Budgetary Fund Balance:	\$ 19,454	\$ 19,454	\$ 19,454	\$ -
Revenues:	\$ -	-	10,055	10,055
Total Revenues	-	-	10,055	(10,055)
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts Available for Appropriation	<u>\$ 19,454</u>	<u>\$ 19,454</u>	<u>\$ 29,508</u>	<u>\$ 10,055</u>
Charges to Appropriations:				
Other:				
Personal Services	\$ -	\$ -	\$ -	-
Maintenance & Operations	8,000	8,000	4,280	3,720
Capital Outlay	11,454	11,454	1,138	10,315
Debt Service	-	-	-	-
Total Other	<u>\$ 19,454</u>	<u>\$ 19,454</u>	<u>\$ 5,418</u>	<u>\$ 14,035</u>
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	<u>\$ 19,454</u>	<u>\$ 19,454</u>	<u>\$ 5,418</u>	<u>\$ 14,035</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,090</u>	<u>\$ 24,090</u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
CEMETERY CARE FUND
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>	
Beginning Budgetary Fund Balance:	\$ 42,586	\$ 42,586	\$ 42,586	\$	-
Revenues:	\$ -	-	1,463	\$	1,463
Total Revenues	<u>-</u>	<u>-</u>	<u>1,463</u>		<u>(1,463)</u>
Non-Revenue Receipts:					
Transfers from other funds	\$ -	\$ -	\$ -	\$	-
Amounts Available for Appropriation	<u>\$ 42,586</u>	<u>\$ 42,586</u>	<u>\$ 44,049</u>	\$	<u>1,463</u>
Charges to Appropriations:					
Other:					
Personal Services	\$ -	\$ -	\$ -	\$	-
Maintenance & Operations	-	-	-		-
Capital Outlay	42,586	42,586	-		42,586
Debt Service	-	-	-		-
Total Other	<u>\$ 42,586</u>	<u>\$ 42,586</u>	<u>\$ -</u>	\$	<u>42,586</u>
Other Financing Uses:					
Transfers to other funds	\$ -	\$ -	\$ -	\$	-
Total Charges to Appropriations	<u>\$ 42,586</u>	<u>\$ 42,586</u>	<u>\$ -</u>	\$	<u>42,586</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,049</u>	\$	<u>44,049</u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
FIRE SPECIAL FUND
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Beginning Budgetary Fund Balance:	\$ 27,514	\$ 27,514	\$ 27,514	\$ -
Revenues:	\$ -	-	11,083	\$ 11,083
Total Revenues	<u>-</u>	<u>-</u>	<u>11,083</u>	<u>(11,083)</u>
Non-Revenue Receipts:				
Transfers from other funds	\$ -	\$ -	\$ -	\$ -
Amounts Available for Appropriation	<u>\$ 27,514</u>	<u>\$ 27,514</u>	<u>\$ 38,597</u>	<u>\$ 11,083</u>
Charges to Appropriations:				
Other:				
Personal Services	\$ -	\$ -	\$ -	-
Maintenance & Operations	27,514	27,514	1,629	25,885
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	<u>\$ 27,514</u>	<u>\$ 27,514</u>	<u>\$ 1,629</u>	<u>\$ 25,885</u>
Other Financing Uses:				
Transfers to other funds	\$ -	\$ -	\$ -	\$ -
Total Charges to Appropriations	<u>\$ 27,514</u>	<u>\$ 27,514</u>	<u>\$ 1,629</u>	<u>\$ 25,885</u>
Ending Budgetary Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 36,968</u></u>	<u><u>\$ 36,968</u></u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
CYRIL MUNICIPAL AUTHORITY
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	Cyril Municipal Authority
Charges for services:	
Water	\$ 204,449
Sewer	124,942
Sanitation	134,197
Miscellaneous Water Income	3,300
Penalties and Fees	20,479
Total Operating Revenue	487,367
Operating Expenses:	
Water maintenance	188,440
Sewer maintenance	6,834
Sanitation maintenance	120,697
Personal services	166,449
Total Operating Expenses	482,421
Operating Income (Loss)	4,946
Non-Operating Revenues (Expenses):	
Investment income	4,872
Misc income (expense)	-
Reimbursements	10,922
Meter Fund Activity - Unrestricted (net)	400
Grants	24,880
Capital outlay	-
Total Non-Operating Revenues (Expenses)	41,073
Net Income (Loss) Before Contributions and Transfers	46,019
Capital contributions	
Transfers in	-
Transfers out	-
Interfund Transfers in	-
Interfund Transfers out	-
Changes in Fund Balance	46,019
Fund Balance - beginning	553,997
Fund Balance - ending	\$ 600,016

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
CYRIL EMERGENCY MEDICAL AMBULANCE SERVICES AUTHORITY
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	Cyril EMS Authority
Charges for services:	
Ambulance Services	\$ 34,311
Ambulance Memberships	1,616
County Sales Tax	86,521
Medicare/Medicaid Payments	56,187
Refunds/Reimbursements	5,991
Miscellaneous Revenue	-
Total Operating Revenue	<u>184,625</u>
Operating Expenses:	
Maintenance and Operations	32,752
Personal services	169,693
Total Operating Expenses	<u>202,445</u>
Operating Income (Loss)	<u>(17,820)</u>
Non-Operating Revenues (Expenses):	
Investment income	-
Grants	3,160
Debt service	-
Capital outlay	-
Total Non-Operating Revenues (Expenses)	<u>3,160</u>
Net Income (Loss) Before Contributions and Transfers	<u>(14,660)</u>
Capital contributions	-
Transfers in	-
Transfers out	-
Changes in Fund Balance	<u>(14,660)</u>
Fund Balance - beginning	<u>2,183</u>
Fund Balance - ending	<u>\$ (12,476)</u>

TOWN OF CYRIL AND PUBLIC TRUSTS
Cyril Oklahoma

SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	Award Amount	Prior Year(s) Receipts	Prior Year(s) Disbursements	Beginning of Year Unexpended Grant Funds	Current Year Receipts	Current Year Disbursements	End of Year Unexpended Grant Funds
TOWN:							
Department of Agriculture - Operational Grant	4,474	-	-	-	4,474	4,474	-
Cyril Community Development Trust Fund Program Grant	50,000	50,000	44,625	5,375	-	-	5,375
Town Subtotal	<u>\$ 54,474</u>	<u>\$ 50,000</u>	<u>\$ 44,625</u>	<u>\$ 5,375</u>	<u>\$ 4,474</u>	<u>\$ 4,474</u>	<u>\$ 5,375</u>
CMA:							
Association of South Central Oklahoma Governments REAP 13	45,000	-	-	-	-	-	-
Oklahoma Department of Commerce CIP	27,000	-	-	-	12,500	12,500	-
State Disaster Relief Grant 2013	12,380	-	-	-	12,380	8,295	4,085
Trusts Subtotal	<u>84,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,880</u>	<u>20,795</u>	<u>4,085</u>
EMSA:							
Oklahoma Department of Health Hospital Preparedness Program Grant - FY13	6,000	5,000	6,000	(1,000)	1,000	-	-
Hospital Preparedness Program Grant - FY14	4,240	-	-	-	2,160	4,240	(2,080)
Trusts Subtotal	<u>10,240</u>	<u>5,000</u>	<u>6,000</u>	<u>(1,000)</u>	<u>3,160</u>	<u>4,240</u>	<u>(2,080)</u>
Overall Totals	<u>\$ 149,094</u>	<u>\$ 55,000</u>	<u>\$ 50,625</u>	<u>\$ 4,375</u>	<u>\$ 32,514</u>	<u>\$ 29,509</u>	<u>\$ 7,380</u>